IN THE UNITED STATES DISTRICT COURT FOR THE WESTERN DISTRICT OF PENNSYLVANIA

THE ESTATE OF JAMES D.

GALLOWAY, Deceased, by and through:

EDMOND C. GALLOWAY, Successor

Trustee of the JAMES D. GALLOWAY

Revocable Living Trust,

Plaintiff

THE UNITED STATES OF AMERICA,

٧.

Defendant

Civil Action No. 05-0050 Erie

Judge Sean J. McLaughlin

UNOPPOSED MOTION AMEND COMPLAINT

The plaintiff, the Estate of James D. Galloway, Deceased, by and through Edmond C. Galloway, Successor Trustee of the James D. Galloway Revocable Living Trust, by and through undersigned counsel, move this Court for an order permitting the Amendment of the Complaint in this case to conform with the substitution of Edmond C. Galloway, Successor Trustee of the James D. Galloway Revocable Living Trust as Plaintiff in this matter. In support of this motion, the movant avers as follows:

- 1. The original complaint identifies the plaintiff as above captioned.
- 2. The appropriate plaintiff is Edmond C. Galloway, Successor Trustee of the James D. Galloway Revocable Living Trust.
- 3. Under applicable law, an estate cannot be a plaintiff in an action. In re-Harrisburg Trust Co., 80 Pa. Super 585 (1923).
- 4. The Plaintiff previously filed a Motion to substitute Edmond C. Galloway, Successor Trustee of the James D. Galloway Revocable Living Trust as Plaintiff in this matter, which Motion was unopposed.

- 5. It is necessary to amend the original complaint in order to effectuate the requested, unopposed, substitution.
- 6. The plaintiff has submitted, as Exhibit A, a First Amended Complaint reflecting the corrected caption and factual allegations at paragraph 4 necessary to establish Edmond C. Galloway's standing as Successor Trustee.
- 7. By agreement of the parties, Edmond C. Galloway in his capacity as substituted plaintiff shall be deemed to have the same affect as if he had originally commenced the above captioned action.
- 8. The parties cooperate in this unopposed motion. Defendant does not oppose this motion and the relief sought herein.
- The Court is authorized to grant this motion under FRCP Rules 15.
 Respectfully submitted,

QUINN, BUSECK, LEEMHUIS, TOOHEY & KROTO, INC.

/s/Arthur D. Martinucci
Arthur D. Martinucci
Pa. I.D. No. 63699
2222 West Grandview Boulevard
Erie, Pennsylvania 16506-4509
(814) 833-2222
Attorney for Plaintiff Estate of James D.
Galloway and Edmond C. Galloway,
Executor of the Estate of James D.
Galloway

The relief sought by this motion is unopposed.

MARY BETH BUCHANAN United States Attorney

/s/Jonathan D. Carroll_

Jonathan D. Carroll
Trial Attorney, Tax Division
U.S. Department of Justice
P. O. Box 227
Ben Franklin Station
Washington, DC 20044
Telephone (202) 307-6615
(Electronic signature by permission)

/s/Lee Karl_

Lee Karl
Assistant United States Attorney
700 Grant Street, Suite 400
Pittsburgh, PA 15219
Telephone (412) 644-3500
Attorneys for the United States
(Electronic signature by permission)